

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
2088343 ONTARIO LIMITED 2125 WYECROFT RD OAKVILLE, ON L6L 5L7 CANADA	4769	Secured: Priority: Administrative: Unsecured: \$297,095.72 Total: \$297,095.72	05/04/2006	DELPHI CORPORATION (05-44481)
AGFA 200 BALLARDVALE ST WILMINGTON, MA 01887	8719	Secured: Priority: Administrative: Unsecured: \$90,518.74 Total: \$90,518.74	06/28/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
ALCOA EXTRUSIONS INC ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631	12009	Secured: Priority: Administrative: Unsecured: \$77,872.57 Total: \$77,872.57	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBRA A SMITH 1116 BAY HILL DR GIBSONIA, PA 15044	16063	Secured: Priority: Administrative: Unsecured: \$1,157.52 Total: \$1,157.52	08/09/2006	DELPHI CORPORATION (05-44481)
EATON YALE LTD 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	10970	Secured: Priority: Administrative: Unsecured: \$14,019.41 Total: \$14,019.41	07/26/2006	DELPHI CORPORATION (05-44481)
FEDERAL EXPRESS CORPORATION FILARDI LAW OFFICES LLC 65 TRUMBULL ST 2ND FL NEW HAVEN, CT 06510	15604	Secured: Priority: Administrative: Unsecured: \$1,000.00 Total: \$1,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	72	Secured: Priority: \$107,785.70 Administrative: Unsecured: Total: \$107,785.70	10/22/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	70	Secured: Priority: \$40,364.77 Administrative: Unsecured: \$235,648.50 Total: \$276,013.27	10/21/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

*UNL denotes an unliquidated claim

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GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	68	Secured: Priority: \$58,734.92 Administrative: Unsecured: \$120,455.83 Total: \$179,190.75	10/21/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	69	Secured: Priority: Administrative: Unsecured: \$75,093.37 Total: \$75,093.37	10/21/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HEALTHPLUS OF MICHIGAN INC 2050 S LINDEN RD FLINT, MI 48532	13453	Secured: Priority: UNL Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI CORPORATION (05-44481)
MOTOR CITY ELECTRIC CO 9440 GRINNELL ST DETROIT, MI 48213-1151	13591	Secured: \$10,487.41 Priority: Administrative: Unsecured: Total: \$10,487.41	07/31/2006	DELPHI CORPORATION (05-44481)
TRICON INDUSTRIES INC UNGARETTI & HARRIS LLP 3500 THREE FIRST NATIONAL PLZ CHICAGO, IL 60602	8937	Secured: \$627,184.19 Priority: Administrative: Unsecured: \$17,492.82 Total: \$644,677.01	07/05/2006	DELPHI CORPORATION (05-44481)

Total: 13 \$1,774,911.47

*UNL denotes an unliquidated claim